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investigation in the growth of all the branches of commercial law, torts, property, wills, administration of estates, and domestic relations.

Study these essays and learn to know that legal scholarship and understanding do not consist in learning some judge's statement that the doctrine of *caveat emptor* has been abolished in Missouri. It is wiser to know, if it can be known, the history of that doctrine, the extent to which it ever has been a part of the common law, and the various things of which the buyer has been compelled to beware. Doubtless there are some things of which he is compelled to beware even now. No legal principles are definite and certain in their statement and application, and we cannot learn and apply them as we learn and apply a mathematical formula.

These essays would not all be "dry" even if they threw no light on our clients' affairs. Some facts in legal history are interesting for other reasons. Who would not like to know something about the Court of the Dusty Foot? Who would not enjoy the spectacle of Lord Chief Justice Coke slaying the Court of Requests, attacking the Lord Chancellor in an effort to deprive him of his wig, and driving the Ecclesiastical Canon lawyers into monasterial sanctuary and the Lord High Admiral into the sea? One cannot see these spectacles as he can see the comic opera. There is some labor involved. He who fears labor and prefers the darkness will continue to avoid these essays. Unfortunately, clients will continue to employ him. Fortunately, they will often get their money's worth. These volumes do not contain all the legal light there is. Yet it is sad not to know Maitland, and Bryce, and Pollock, not to know Ames, and Baldwin, and Wigmore, and Holmes, and Williston. It is sadder yet not even to desire to know them.

The committee of selection and publication deserve the thanks and congratulations of English and American lawyers and law students.

A. L. C.

*The Transfer Tax Law of the State of New York.* By George W. McElroy of the Orange County Bar. 2nd ed. Matthew Bender & Company, Albany, N. Y. 1909.

The so-called collateral inheritance tax law of the State of New York has for the profession at large a double importance,

for its sections furnish the model upon which the laws of certain other jurisdictions have been framed and a vast amount of property owned in all parts of the country comes within the jurisdiction of New York and is subject to the provisions of its transfer tax law.

The present book was issued during the summer of this year and is a second edition, the earlier edition having been published four years ago. Mr. McElroy, in his position of assistant chief clerk in the transfer tax bureau of the State Comptroller's office at Albany, has had an unusually good opportunity to observe the working of the law and to become familiar with the numerous practical questions involved in its administration. The book has the advantage of being of the present day, an important feature of a work dealing with a topic of the law comparatively new, the original act in New York, having been passed less than a quarter of a century ago.

In dealing with the subject of the New York transfer tax, a writer must bear constantly in mind that the past and present are closely knit together, the original provisions being preserved substantially in the revisions through which the act has passed. The earlier laws are in this work set out generally in footnotes accompanying the discussions of the provisions in their present form.

The present book is in effect an annotation of the act, as the arrangement is according to the sections, beginning with number 220 and ending with 245. Between seven and eight hundred cases are cited, nearly all New York decisions. The style of the work is clear, the discussion at most points sufficiently full, and the mechanical execution, good. The first edition has stood the test of the requirements of the profession and the present one is an improvement upon it at many points. The book has a fuller index than is ordinarily found in a law book and at the end is a useful collection of forms.

Of course a work of this character is mainly valuable not because it furnishes an authoritative exposition of the law, but because it lends practical aid in the settlement of estates and in pointing the way to the cases. This edition of the book will doubtless meet a ready welcome from the profession.

*G. E. B.*